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OCT 11 2007

REMARKS

Entry of this amendment is respectfully requested.

The undersigned gratefully acknowledges the courtesies extended by the Examiner during the telephonic interview of October 4, 2007. The rejection of claims 26-51 under § 103(a) over Ingrisch was discussed, but no agreement was reached as the Examiner described an alleged clarity issue with respect to the weight percent of components as set forth in the Final Rejection mailed July 12, 2007 at page 3. Applicant also suggested amending the claims to recite that the dispersion contained at least 14% weight of component (A). No agreement was reached.

It is believed that the § 112 first and second paragraph rejections do not apply to the presently pending claims.

Claims 26-51 were rejected under 35 U.S.C. §103(a) for allegedly being unpatentable over Ingrisch. Applicants respectfully traverse.

The pending claims differ from Ingrisch in having an amount of the unsaturated fatty acid component (A) of >13-30 weight percent. Support for this amendment is found on page 7, lines 30 ff.

This provides a chemical resistance of the subject polyurethane dispersion as found in the specification, page 29, first section.

More specifically, the chemical resistance of the paints and varnishes and coatings produced from the polyurethane dispersions according to the invention was shown to be good to very good in all tested embodiments. (See, e.g., p. 29, first full paragraph after chart).

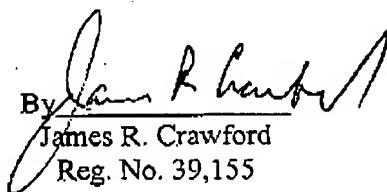
In view of the foregoing, allowance is respectfully requested.

The Commissioner is hereby authorized to charge any deficiency in the fees filed, asserted to be filed or which should have been filed herewith (or with any paper hereafter filed in

this application by this firm) to our Deposit Account No. 50-0624, under Order No. NY-HUBR-1291-US. A duplicate copy of this paper is enclosed.

Respectfully submitted

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